

INTERNAL AUDIT REPORT
FOR
THURLASTON PARISH COUNCIL
FOR THE FINANCIAL YEAR
2024 - 2025

Prepared by: Bill Robinson

Issued May 2025

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Statement of Responsibility

The audit work I have undertaken was carried out based upon the Internal Audit Scope agreed with Thurlaston Parish Council

This report has been prepared solely for Thurlaston Parish Council's use and should not be quoted in whole or in part. No responsibility to any third party is accepted as the report has not been prepared, nor is intended, for any other purpose.

The matters raised in this report are only those which came to my attention during the course of the audit and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. The Parish Council should assess recommendations for improvements for their full impact on the Parish Council's budget, financial regulations, standing orders, risk assessments, and any other activities before they are implemented.

The responsibility for a sound system of internal control rests with the Parish Council and therefore audit work performed by the Internal Auditor should not be relied upon to identify all circumstances of fraud or irregularity should there be any, although these internal audit procedures are designed so that any material irregularity has a reasonable probability of discovery. Even sound systems of internal control may not be proof against collusive fraud. Internal audit procedures are designed to focus on areas that are considered to be of greatest risk and significance. Effective implementation of Internal Audit recommendations by the Internal Auditor to the Parish Council is important for the maintenance of a reliable internal control system.

Thurlaston Parish Council Internal Audit

The Internal audit was carried out Wednesday 14th May 2025 with the Clerk/RFO of Thurlaston Parish Council.

Accurate book keeping

- Entries to the cashbook spreadsheet were checked and found to be up to date.
- Bank reconciliation – this was checked for the following accounts and found to be correct and reconciled at the 31 March 2025
- In addition an audit trail for the following cheques was checked across all Parish Council accounts, and the results noted below.

For financial year 1st April 2024 to 31st March 2025:-

Expenditure current account

Date	Payment	Minute ref.	Payee	Amount
Apr.24	BACS	13/5/24-7b	N.Power	£348.59
Apr.24	BACS	13/5/24-7b	Smart Wheelie	£120.00
Apr.24	BACS	13/5/24-7b	Staff	£73.98
Jul.24	BACS	15/7/24-7b	RBC	£511.00
Jul.24	BACS	15/7/24-7b	Parish Online	£54.00
Jul.24	BACS	15/7/24-7b	M.Cook	£42.84
Jul.24	BACS	15/7/24-7b	Dell	£664.38
Jul.24	BACS	15/7/24-7b	Steers Print	£240.00
Jul.24	BACS	15/7/24-7b	W.Robinson	£200.00
Sep.24	BACS	23/9/24-7b	Steers Print	£240.00
Sep.24	BACS	23/9/24-7b	Vision ICT	£60.00
Sep.24	BACS	23/9/24-7b	N.Power	£257.82
Sep.24	BACS	23/9/24-7b	Dell	£13.57
Sep.24	BACS	23/9/24-7b	Clear Councils	£622.02
Sep.24	BACS	23/9/24-7b	A.Fairgreive	£50.00
Nov.24	BACS	18/11/24-7b	WALC	£175.20
Nov.24	BACS	18/11/24-7b	HMRC	£357.80
Nov.24	BACS	18/11/24-7b	N.Power	£263.01
Nov.24	BACS	18/11/24-7b	Moore	£252.00
Nov.24	BACS	18/11/24-7b	M.Cook	£14.95

Expenditure current account

Date	Payment	Minute ref.	Payee	Amount
Jan.25	BACS	13/1/25-7b	M.Cook	£14.95
Jan.25	BACS	13/1/25-7b	R.Robinson	£1500.00
Jan.25	BACS	13/1/25-7b	ICO	£35.00
Jan.25	BACS	13/1/25-7b	N.Power	£341.11
Mar.25	BACS	10/3/25-7b	Vision ICT	£102.00
Mar.25	BACS	10/3/25-7b	WCC	£196.65

BACS = All forms of electronic payment

All payments listed above were found to have been dealt with in a correct manner.

The year end accounts were checked and found to be arithmetically correct to the figures shown and to all bank statements at 31 March 2025.

The internal auditor report for the AGAR 2024-2025 was signed by this internal auditor.

AGAR 2023/24 and 2024/25

It was noted in minute of the meeting on 24/6/24 item 4a that the Annual Governance Statement was approved and signed.

It was noted in minute of the meeting on 24/6/24 item 4b that the Annual Accounting Statement was approved and signed.

It was noted that the Annual Governance and Accounting Statements for the financial year 2024-2025 will be signed at a future meeting, and a copy sent to this internal auditor

Budget and Precept

It was noted that an income and expenditure account prepared by the Clerk/RFO is passed to all Cllrs., prior to the bi-monthly meetings – this is good practice,

All budget controls were checked and found to be satisfactory

Bank reconciliation checked and found satisfactory.

Balances and reserves were checked satisfactorily.

It was noted that the accounts are reconciled and presented on a bi-monthly basis to Parish Councillors – this is good practice.

It was noted in minutes of the meeting on 23/9/24 item 7d that the precept for the financial year 2025-26 will be discussed at the next Parish Council meeting

It was noted in minutes of the meeting on 18/11/24 item 7d that the precept for the financial year 2025-26 was discussed and approved.

Agendas

It was noted that all agendas were properly signed by the Clerk and showed no unusual activity .

Income Control

It was noted that receipts were banked promptly, and the paying in amounts satisfactorily checked against the spreadsheet.

It was noted that all VAT repayments are made on an annual basis.

It was noted that the Clerk/RFO provides a bi-monthly running total of all income and expenditure and presents it to Cllrs. Prior to each meeting – good practice.

It was noted that the Parish Council income and expenditure is held on a spreadsheet.

Petty Cash

It was noted that Thurlaston Parish Council does not utilise a petty cash scheme and the external auditor Moore will be appraised of this in a separate letter.

Payroll

All employment and tax records were seen and found to be satisfactory, with taxes properly made to HMRC using the basic PAYE tools system.

It was noted that all pension obligations have been met.

Sec.137 Payments

It was noted that in the 2024 -2025 financial year that no payments were made under Sec.137 legislation.

Minutes of Parish Council meeting

All minutes were checked, and found to be satisfactory, properly signed by the Chair, and with no evidence of any unusual activity.

It was noted that Thurlaston Parish Council meetings are bi-monthly.

Roles and Responsibilities

It was noted that a list of all individual Cllr. roles and responsibilities are detailed online

Financial Regulations

It was noted that these regulations were seen online on the old Parish Council website and that the regulations were dated September 2019, it is good practice for all council policies to be reviewed regularly (yearly or every two years for example).

It might be in the Parish Councils interest to look at the latest NALC set of model Financial Regulations.

The new Parish Council website was seen and it would be in the Councils interest to move all documentation to the new website as soon as practicable.

Standing Orders

It was noted these orders were seen online on the old Parish Council website that the regulations were dated January 2019, it is good practice for all council policies to be reviewed regularly (yearly or every two years for example).

It might be in the Parish Councils interest to look at the latest NALC set of model Standing Orders. The new Parish Council website was seen and it would be in the Councils interest to move all documentation to the new website as soon as practicable.

Internal Audit

It was noted in the minutes of the meeting on 24/6/24 item 4c that the internal auditors report for the financial year 2023-2024 was received and will be discussed at a future Parish Council meeting – it is good practice to look at the internal audit report for effectiveness.

Insurance

It was noted in minute of the meeting on 15th May 2023 item 8e that the grass cutting contractor has supplied his insurance cover documents to the Parish Council – good practice to be aware of all contractor insurance details.

The insurance levels were checked and found to be standard for the Parish Council requirements.

Asset Register

It was noted that the asset register was reviewed, updated and approved – this is good practice

The asset register was seen online and it was noted that the value of accurately reflects the value of the assets as shown in Box 9 of the AGAR for the financial year 2024/2025.

Risk Assessment

It was noted that the Risk Management policy was seen online and that it has been formally reviewed and adopted in July 2021 – it would be in the Parish Council's interest to review this document regularly (not necessarily annually but as the Parish Council determines as adequate).

The policy is a good document.

Parish Council Policies

It was noted in the minutes of the meeting on 15/7/24 item 9 that the policy documents will be reviewed and a schedule attached to this review – good practice

It was noted in the minutes of the meeting on 13/1/25 item 9 that the policy documents were reviewed – good practice

It was noted in the minutes of the meeting on 10/3/25 item 9b that the policy documents are now online.

Contracts of Employment

It was noted that the Clerk has a contract of employment.

Code of Conduct

It was noted that the Code of Conduct promulgated by Rugby Borough Council has been re-affirmed by Thurlaston Parish Council.

General Power of Competence

It was noted that Thurlaston Parish Council determined that it will not acquire this power.

Website Transparency code for Smaller Authorities

It is noted that a new company has been sourced for the website and the new version will be active soon

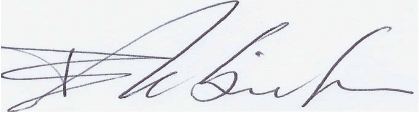
Conclusion

The Internal Audit went well and no serious problems were found. Comments from the Internal Auditor are for the Parish Council to evaluate, and implement if it feels that this will help the Parish Council in running its business.

It will be noted that in the Internal Audit Report 2024/25 of the AGAR Return Page 3 the internal auditor marked items F and K as Not Covered. This does not imply that there is anything untoward regarding the Parish Council accounts, rather this is a response required by the external auditor and in the case of Thurlaston Parish Council it means that there is no petty cash and that item K is not applicable to Thurlaston Parish Council. A letter to Moore to that effect has been added by the internal auditor.

It is apparent that the Parish Clerk is very competent, and the help that she gave the internal auditor shows that she is conversant with the requirements of Local Government Finance, and carries out her duties in a competent fashion

This concludes the 2024 - 2025 Internal Audit for Thurlaston Parish Council

Signed... Dated...4th June 2024
W.J.Robinson